

# CHURCH TEMPORALITIES (IRELAND).

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL UPON THE ACCOUNT

### OF THE IRISH LAND COMMISSION,

IN RESPECT OF

## CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1900,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1900.

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(PRESENTED PURSUANT TO ACT 22 & 23 VICT. c. 42, s. 15.)

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT  
of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in  
Ireland, for the Year ended 31st March 1900, prepared and submitted to  
Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

*Receipts.*

1. From the year 1891 to 1900, sums amounting in all to 24,954*l.* 19*s.* 10*d.* have been paid out of the Church Temporalities Fund for interest and abatements on cash sales under the Seed Supply Acts of 1890, 1895, and 1898. As these payments appeared to fall under the category of "rents and profits applied to charitable purposes," on which the Church Fund is entitled to abatement of income tax, I enquired of the accounting officer whether any application had been made to the Commissioners of Inland Revenue for a refund of the income tax charged upon them. As a result of my enquiry the sum of 210*l.* 9*s.* 6*d.* has been refunded by the Commissioners of Inland Revenue, in respect of the payments made for the four years ended 31st March 1900. Owing, however, to the failure of the Irish Land Commissioners to make application in time in respect of the earlier years, the Church Fund has sustained a loss for the period 1891—1896 of 494*l.* 16*s.* 5*d.*

Income Tax on  
payments under the  
Seed Supply Acts.

*Expenditure.*

2. Interest amounting to 24*l.* 19*s.* has been charged in the Account on the outstanding balance of loan still remaining due by the Belmullet Union to the Board of Works, under the provisions of section 5 (2) of the Seed Supply Act, 1890 (34 Vict. c. 1.), although, as stated in paragraph 1 of the Report on the account for last year, the total amount of the loan should have been repaid by the 1st August 1895. The Treasury by letter of the 20th November 1899 informed the Under Secretary for Ireland that "they will not press for the repayment of the amount outstanding, now reduced to 165*l.* 17*s.* 7*d.*, and will be prepared to ask Parliament for its remission so soon as the loan of 1890 shall have been paid off." In reply to an enquiry addressed to the Treasury whether, under these circumstances, it was contemplated that interest on the outstanding loan should continue to be paid out of Church Funds, I was informed that their Lordships considered that this should be done until the loan has been formally remitted by Parliament.

Interest under Seed  
Supply (Ireland) Act, 1890.

*Capital Liabilities in respect of Advances, &c. (page 20).*

3. The capital liabilities of the Irish Church Fund, exclusive of the annuity of 20,000*l.* payable to the Royal University of Ireland, have, in the year to 31st March 1900, been reduced from 6,533,111*l.* 19*s.* to 6,273,589*l.* 13*s.* 1*d.*

*Relief of Distress (Ireland) Act, 1880 (page 20).*

4. The balance outstanding on 31st March 1900 on account of advances made to the Commissioners of Public Works, under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 490,472*l.* 17*s.*, of which 5,903*l.* 13*s.* is stated to be regarded as irrecoverable. The arrears uncollected on these loans are alluded to in paragraph 5 of my Report on the Appropriation Account of the Vote for the Public Works Office, Ireland (Class II., Vote 57), 1899—1900.

*D. C. Richmond,*

Comptroller General of the Receipt and Issue  
of His Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
12 February 1901.

I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION in respect of CITATION TEMPORALITIES in Ireland; under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act (1869), Amendment Act, 1873," and "The Irish Church Act Amendment Act, 1891," &c., for the Year ended 31st March 1890.

52	To Mortgage Accounts, Paid Arrears : Paid half yearly instalments	-	-	£5,115.10 4
32	To Permanent Church Revenue Bld. (1887)	-	-	31,580 2 8
	Title rent-charge -	-	-	-
	Land &c., perpetuity rents -	-	-	20,130 14 11
	Rights to mines and quanins -	-	-	16 10 -
32	Mortgage money, landed property, &c.	-	-	1,292 6 11
33	Mortgagerecovery converted lands held by 6. 35. n. 3 (1852) -	-	-	1,259 15 11
	To Terminus, Church Revenue Received	-	-	
32	Title annuities (final annual instalments) Ditto, received in stock -	-	-	14,707 0 -
	Land annuities (first half yearly instalments)	-	-	7,071 11 8
32	To Ecclesiastical Institutions and Lands Sold	-	-	5,120 7 9
27, 28, and 32		-	-	110 18 11
	Cashed forward -	-	-	£ 69,583 12 11
	By Compensation and Representations. Allowances of the Commissioners and Officers of the Ecclesiastical Commissi- on (including allowances referred to in Act 41 & 42 Vict. c. 71, n. 1) -	-	-	227 10 -
	By Representation Allowances, Irish Church Commissioners Commission (Act 34 & 35 Vict. c. 43) -	-	-	81 6 -
	By Charges on Laisn—Stamp Duty on Debentures -	-	-	12 10 -
	By Stamp Duty on Merging Orders, &c. -	-	-	23 4 6
	Laisn Church Act, 1860 (32 & 33 Vict. c. 42). By Commissioners for the Reduction of the National Debt : For Principal of Church Loan unpaid -	-	-	570,522 8 11
	By transfer -	-	-	-
	For Interest on Church Loans -	-	-	-
	Interest on Ecclesiastic (Ireland) Acc. 1873 (41 & 42 Vict. c. 46, s. 8).	-	-	-
	By Intermediate Education Board : For Interest of debtors -	-	-	10,081 16 1
	NATIONAL SAVINGS TRUSTEES (IRELAND) ACT, 1879 (42 & 43 Vict.—s. 74 & 33).	-	-	77,207 -
	By Commissioners for the Reduction of the National Debt : For interest -	-	-	39,029 -
	ROYAL ULSTERMUSEUM (IRELAND) ACT, 1891 (34 & 35 Vict. c. 51).	-	-	-
	By Royal University of Ireland : For salary -	-	-	21,000 -
	Cashed forward -	-	-	£ 406,868 5 3

—An account of the Irish Land Commissions in respect of Church Temporalities in Ireland, for the Year ended 31st March 1910.—continued.

0.68.	To Miscellaneous Disbursements Cost of collection by legal process Obligations	£. s. d. 100 1 8 6 2 10	102 8 6	—	24 3 0
—	By Extraordinary Reserve Act, 1888 (id2 Vict. c. 59). By Commissioners of Public Works; For interest on Loans to Board of Guardians	—	—	1,856 11 9 39 14 5	—
—	By Extraordinary Reserve Act, 1888 (id2 Vict. c. 59). By Commissioners of Public Works; For interest on Loans to Board of Guardians	—	—	1,856 11 9 39 14 5	—
—	For shannons on cash sales	—	—	—	—
—	By Miscellaneous Payments	—	—	—	105 9 0
—	By Property and Income Tax (Act 19 & 17 Vict. & 3 &c. 40); Solicitors A. and G.	—	—	10,759 4 8	—
—	By Securities Purchased;	—	—	—	—
—	Cash surrendered by Quantized Land Block, received under section 17 of Act 14 & 15 Vict. & 48, 1st & 2nd and Re-enactment.	—	—	7,871 11 8	—
—	By balance on 31st March 1900	—	—	—	107,868 15 6
£.	100,902 2 4	£.	105,902 8 4	£.	105,902 8 4

STOCK BALANCES on 31st March 1900:  
Bank of Ireland Stock

£.	d.
381	d.
7,871 11 5	—

The Irish Land Commission  
26 June 1900,

R. E. McDonald,  
S. J. Ashe,  
Frank S. Walsh,  
Gerard Fitzgerald,  
Norreys & Burns,

B. C. Richardson,  
Comptroller General of His Majesty's Exchequer, and  
Ladue General of Public Accounts.

I certify that this account has been examined under my direction, and is correct.

François  
D. Louise Woods.

II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect  
"The Irish Church (Act) 1869 Amendment Act, 1872," and "The Irish Church Act

Dr.

Barton of Principal Act and Am. of 1869 and 1884.	R E C E I P T S.	Receipts, 29th July 1869 to 31st March 1889.	Receipts, 1st April 1889 to 31st March 1890.	TOTAL RECEIPTS from, 30th July 1869 to 31st March 1890.	
				£.	s.
35	To Balance, viz : On 29th July 1869	- - -	19,376 4 3	- - -	19,376 4 3
	On 1st April 1889	- - -	- - -	154,023 15 11	- - -
	(I.)—PERMANENT CHURCH REVENUE				
11 and 12, and 6 (1872)	To Rents, &c.: Tithe rent-charge	- - -	5,782,945 1 3	148,166 3 6	5,931,221 4 9
11 and 12	Lands, &c. : Perpetuity rents	- - -	3,358,541 1 9	48,215 6 1	3,406,756 7 10
	Renewable households (including farm) and other tenures	- -	648,856 5 1	1,258 12 7	650,100 17 8
	Mineral rents and royalties	- -	7,061 12 5	- - -	7,061 12 5
11 and 12	To Interest : On Mortgages : Landed property, &c.	- - -	644,143 1 4	7,083 5 4	652,226 6 8
13 (1872)	Converted landholdings	- - -	213,720 11 10	6,454 1 1	213,173 12 11
	(II.)—TERMINABLE CHURCH REVENUE				
35	To Lost Account—Tithe Advances : Fixed annual instalments	- - -	4,520,000 14 2	103,425 18 4	4,623,016 15 1
42	To Mortgage Account—Landed Advances : Fixed half-yearly instalments	- -	1,427,347 17 11	31,162 10 4	1,478,510 8 5
11	To Globe House Advances—Late Board of First Fruits (Acts 3 & 4 Will., c. 37, s. 26, and 1 & 2 Vict. c. 100, s. 69) : Instalments	- - - - -	12,012 5 2	- - - -	12,012 5 2
11	To Globe House Mortgages (Acts 23 & 24 Vict. c. 100, s. 26, and 14 & 15 Vict. c. 73, s. 20) : Instalments	- - - - -	6,447 5 2	- - - -	6,447 5 2
	Interest	- - - - -	5,823 16 2	- - - -	5,823 16 2
	Canceled forward	- - - - -	14,335,070 17 1	364,300 11 2	14,699,371 14 3

of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," "Assessment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1900.

Cr.

Section of Principal Act and Act of 1872 and 1881.	EXPENDITURE,	Payments, 26th July 1869 to 31st March 1900.	Payments, 1st April 1869 to 31st March 1900.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1900.
		£. s. d.	£. s. d.	£. s. d.
	By Companions, Annuites, Gratuities, &c.:			
14	For life annuities to archbishops, bishops, and incumbents - - - - -	610,250 19 3	1,010 14 7	611,260 18 10
15	For life annuities to permanent curates - - - - -	100,779 16 2	215 - - -	100,994 16 2
16	For gratuities to curates not entitled to compensation as permanent curates - - - - -	35,400 - - - - -	- - - - -	35,400 - - -
16	For life annuities to diocesan and district schoolmasters - - - - -	11,175 15 8	284 11 0	11,459 7 2
16	For life annuities to clerks, sextons, and others holding freehold offices - - - - -	80,239 8 0	700 7 3	80,939 15 9
17	For gratuities to certain persons not entitled to compensation - - - - -	4,028 10 - - -	- - - - -	4,028 10 - - -
45	For life annuities to vicars general and other officers, for loss of fees, &c. - - - - -	33,907 19 8	- - - - -	33,907 19 8
45	For compensation to deputy registrars and others, for loss of fees - - - - -	3,200 13 4	- - - - -	3,200 13 4
45	For compensation to vicars general, &c., for loss of fees - - - - -	3,112 12 6	- - - - -	3,112 12 6
	By Commutation of Annuites &c.:			
28	Of Archbishops, Bishops, and Incumbents:			
	Commutation money - - - - -	3,217,487 3 7	- - - - -	3,217,487 3 7
	Bonus (12 per cent added) - - - - -	621,040 4 1	- - - - -	621,040 4 1
29	Of Permanent Curates:			
	Commutation money - - - - -	1,546,671 10 6	- - - - -	1,546,671 10 6
	Bonus (12 per cent added) - - - - -	382,201 17 7	- - - - -	382,201 17 7
3 (1875)	Of diocesan schoolmasters - - - - -	15,714 19 6	- - - - -	15,714 19 6
16	Of clerks, sextons, and others - - - - -	372,903 17 4	- - - - -	372,903 17 4
4 (1872)	Of vicars general and other officers - - - - -	73,353 5 4	- - - - -	73,353 5 4
4 (1873)	Of annuitants under 40th section - - - - -	56,173 12 9	- - - - -	56,173 12 9
45	By Interest of Commutation Money (paid to the Representative Church Body) - - - - -	238,933 5 10	- - - - -	238,933 5 10
	By Regium Donum:			
28	Life Annuites - - - - -	62,038 10 6	929 18 7	62,967 6 1
	Commutation of Annuites:			
29	Commutation money - - - - -	659,974 15 4	- - - - -	659,974 15 4
29	Bonus (12 per cent added) - - - - -	65,730 10 2	- - - - -	65,730 10 2
40	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on discontinuance of the Regium Donum - - - - -	90,000 4 11	- - - - -	90,000 4 11
18	By Compensation to Lay Patrons - - - - -	775,897 17 10	- - - - -	775,897 17 10
20	By Private Endowments (paid over to the Representative Church Body) - - - - -	400,000 - - - - -	- - - - -	400,000 - - -
40	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - - - -	23,713 5 3	- - - - -	23,713 5 3
	Carried forward - - - g. 11,738,623 6 6	2,147 8 11	11,740,770 15 5	

Dr.	B E C K E T T S.	II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect					
		Receipts, 20th July 1890 to 31st March 1890.	Receipts, 1st April 1890 to 31st March 1890.	Total Receipts from 18th July 1890 to 31st March 1890.			
Section of Principals Act and Acts of 1872 and 1883.				£.	s.	d.	£.
	Brought forward	14,238,678 17 1	361,300 11 2	14,599,979 18 3			
(III.) SALES AND REDEMPTIONS.							
26 and 7 (1872).	To Permanent Church Revenue sold:						
	Title rent-charge	803,837 10	31,020 9 8	834,857 9 8			
	Ditto, received in Stock	29,375 7 11	- - -	29,375 7 11			
34, 52, and 54	Lands, &c.:						
	Perpetuity rents	1,000,117 8 2	29,180 14 11	1,029,297 8 11			
	Ditto, received in Stock	7,000 17 7	- - -	7,000 17 7			
	Renewable Leasesholds and other tenures	1,262,089 12 1	- - -	1,262,089 12 1			
	Ditto, received in Stock	23,134 - -	- - -	23,134 - -			
	Rights to mines and quarries	3,273 19 6	15 10 -	3,291 19 6			
43	Mortgage Money, Leased Property, &c.	156,770 1 8	1,212 6 11	158,983 1 11			
51	Mortgage Money, Converted Leases- holds (Act 3 & 4 Will. 4, c. 57, s. 155)	92,104 10 8	1,309 10 11	93,414 10 7			
	To Terminable Church Revenue redeemed:						
32	Title Annuities:						
	Fixed annual instalments	614,686 4 5	18,797 9 -	633,483 13 5			
	Ditto, received in Stock	71,658 10 4	7,871 11 8	79,530 11 2			
32	Land Annuities:						
	Fixed half-yearly instalments	193,209 10 10	5,186 7 8	200,395 18 7			
27, 28, and 32	To Exclusive Leases and Lands sold	610,000 10 6	110 12 11	610,111 10 11			
	Ditto, received in Stock	225 - - -	- - -	225 - - -			
	Ditto. See Estates and Lands	74,400 - 2	- - -	74,400 - 2			
31 and 12 (1872)	To Conversion of renewable Leasesholds into Perpetuities (Act 3 & 4 Will. 4, c. 57, ss. 145 and 160)	137,482 14 -	- - -	137,482 14 -			
	Cashed forward	10,884,914 - 9	650,093 12 11	10,535,007 12 11			

Note.—Sales and Redemptions.—<sup>a</sup> Nominal value of Guaranteed Land Stock, received in lieu of cash, under section 17 of the Purchase of Land (Ireland) Act, 1890, and written off per cent.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1909—continued.

Cv.

Section of Principal Act and Acts of 1870 and 1884.	EXPENDITURE	Payments, 26th July 1869 to 31st March 1899.	Payments, 1st April 1899 to 26th March 1900.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1900.
		£. s. d.	£. s. d.	
	Brought forward - - -	11,330,525 6 6	2,447 8 11	11,341,070 15 5
35	By National Monuments, maintenance -	50,000 - - -	- - -	50,000 - - -
30 and 8 (1872).	By Leases of Tithe rent-charge, purchase of -	100,004 13 4	- - -	100,004 13 4
11 and 12	By Charges and Encumbrances affecting Prop- erty - - - -	104,002 11 3	25 12 6	104,028 3 9
60	By Payments to Persons appointed to Eccle- siastical Offices, between 26th July 1869 and 1st January 1891 - - -	15,543 4 1	- - -	15,543 4 1
49	By College of Maynooth - - - -	372,301 - 0	- - -	372,301 - 0
34	By Expenses attendant on Sales of Property -	9,304 12 7	- - -	9,304 12 7
55	By Proportion of Income paid over to the Clergy - - - -	103,911 8 1	- - -	103,911 8 1
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - -	425 1 -	- - -	425 1 -
11 and 13	By Tithe Rent-charges paid - - - -	1,858 19 11	- - -	1,858 19 11
11 and 12	By Quit and Crown Rents paid - - -	2,430 14 9	- - -	2,430 14 9
11 and 12	By Rent Abatements, &c.: From Tithe Rent-charge: Post rate allowed - - -	307,143 12 6	4,664 - 6	311,807 13 -
	From Lands: Post rate, revisions &c. - - -	77,511 4 -	671 4 2	78,182 12 2
11 and 12	By Rates, Taxes, &c. - - - -	6,275 3 -	- - -	6,275 3 -
—	By Refund to the Clergy of Poor Rate in respect of Tithe rent-charge, &c. - -	4,903 2 4	- - -	4,903 2 4
24, 30, 36, and 5 (1872). —	By Building Charges - - - -	258,315 12 2	141 10 -	259,456 10 2
	By Expenditure under 49th Section of "The Irish Church Act, 1869": For building and enlarging churches -	22,430 19 6	- - -	22,430 19 6
—	By Expenditure under 49th Section of "The Irish Church Act, 1869": For repair of churches - - - -	10,010 4 6	- - -	10,010 4 6
	For church regulations, salaries of clerks, etc., &c. - - - -	54,960 4 5	- - -	54,960 4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,010 10 7	- - -	47,010 10 7
11	By Superannuation Allowances (granted prior to 26th July 1869) - - -	1,010 3 6	- - -	1,010 3 6
5 (1872)	By Refund to Purchasers of Tithe rent- charge in respect of Poor Rate - -	4,052 17 7	- - -	4,052 17 7
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	313,633 1 8	- - -	313,633 1 8
27	By Audit of Accounts (Cost of Audit) -	14,130 18 2	150 - -	14,280 18 2
	Carried forward - - - £.	13,439,152 8 1	7,550 8 11	13,446,672 14 -

## II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Annex of 1870 and 1881.	RECEIPTS.	Receipts, 20th July 1890 to 31st March 1891.	Receipts, 1st April 1890 to 31st March 1891.	TOTAL RECEIPTS from 20th July 1890 to 31st March 1891.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward . . .	10,834,914 - 9	450,383 12 11	10,385,273 19 0
	(IV.) MISCELLANEOUS.			
9) and 12	To Dividends and Interest:			
	On Government Stocks . . .	30,540 10 1	- - -	30,540 10 1
	On Bank of Ireland Stock . . .	29,571 10 -	- - -	29,571 10 -
	On Guaranteed Land Stock . . .	2,037 12 2	- - -	2,037 12 2
	On other Money . . .	94,821 10 11	1,201 4 10	94,822 15 1
	On Guarantee Deposits . . .	630 12 6	122 1 10	631 14 4
	To Prospective Amount of Charges (Dilating and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy . . .	8,063 5 -	- - -	8,063 5 -
11	To Deposit Account (Penitentiary Soles, &c., (Act 3 & 4 Will. 4, c. 37, s. 144)) . . .	671 - - -	- - -	671 - - -
2)	To Private Bequests and other Trust Funds	10,618 8 4	- - -	10,618 8 4
70	To Chapels of Ease—Repair Fund . . .	40 9 1	- - -	40 9 1
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 144) . . .	13,600 - - -	- - -	13,600 - - -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 144) . . .	23,350 2 7	- - -	23,350 2 7
11	To Private Subscriptions (for Building, Galvanizing, and Repair of Churches) . . .	11,728 5 4	- - -	11,728 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) . . .	47,515 7 4	- - -	47,515 7 4
	Cashed forward . . . £.	20,136,670 17 1	657,327 10 2	20,594,431 2 3

of Church Temporalities in Ireland, from 28th July 1809 to 31st March 1890—continued.

Cr.

Section of Principal Act and Acts of 1893 and 1894.	EXPENDITURE.	Payments, 28th July 1890 to 31st March 1890.	Payments, 1st April 1890 to 31st March 1890.	TOTAL PAYMENTS from 28th July 1890 to 31st March 1890.
4 (1881)	Brought forward - - - By the Irish Local Government, &c.,—Vote Allowances.—For trustee of the estimated cost of the administration and manage- ment of the Church Property - - -	£. s. d. 13,430,125 8 1	£. s. d. 7,030 5 11	£. s. d. 13,430,125 14 1
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 21, s. 3) - - - - -	250,923 4 10	16,721 9 10	273,644 14 8
56 (1891)	By Superannuation Allowances (Irish Church Temporalities Commission) Act, 54 & 55 Vict. c. 43 - - - - -	53,024 9 -	237 10 -	54,061 18 -
53 to 61	By Charges on Loans: Stamp duty on debentures - - - Bankers' commission on redemptions -	16,414 17 6 10,333 10 5	12 10 - - -	16,427 7 6 10,333 10 5
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	28,823 13 6	28 4 0	29,850 18 -
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - -	1,202 5 7	- - -	1,202 5 7
-	By Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 100, s. 43) - - -	100 12 -	- - -	100 12 -
-	By Glebe House Mortgages (Acts 22 & 24 Vict. c. 120, s. 38; and 14 & 15 Vict. c. 73, s. 20) - - - - -	3,033 1 0	- - -	3,033 1 0
29	By Primate Boulter's and other Trust Funds	11,827 17 2	- - -	11,827 17 2
70	By Chapels of Ease—Repair Fund - -	640 5 -	- -	640 5 -
<hr/>				
IRISH CHURCH ACT, 1890 (32 & 33 Vict. c. 42).				
-	By the Commissioners for the Reduction of the National Debt: For Principal of Church Loan repaid: By annuity - - - - -	3,367,703 1 7	270,522 3 11	3,637,220 5 6
-	By other repayment - - - - -	5,100,613 19 5	- - -	5,100,613 19 5
-	For interest on Church Loan - - - - -	4,325,000 18 4	16,181 16 3	4,341,181 14 5
<hr/>				
INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 Vict. c. 55, s. 8).				
-	By Intermediate Education Board: For Principal paid off: For interest of debentures - - - - -	647,031 - 3	27,000 - -	675,131 - 3
<hr/>				
NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1879 (42 & 43 Vict. c. 74, s. 3).				
-	By the Commissioners for the Reduction of the National Debt: For interest - - - - -	741,000 - -	30,000 - -	771,000 - -
-	Carried forward - - - £. 28,000,000 1 7	287,828 5 3	28,287,828 6 10	

## III.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

of

Section of Principal Act and Acts of 1873 and 1881.	RECEIPTS.	Receipts, 20th July 1880 to 31st March 1880.	Receipts, 1st April 1880 to 31st March 1880.	TOTAL RECEIPTS from 20th July 1880 to 31st March 1880.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	20,120,076 17 1	632,377 10 7	20,652,453 2 8
	IRISH CHURCH ACT, 1860 (32 & 33 Vict. c. 43).			
59 to 61	To the Commissioners for the Reduction of the National Debt:			
	For Advances for the purposes of the Irish Church Act, 1860 - - -	0,000,000 - - -	- - -	0,000,000 - - -
	RAILWAY OF DISTRESS (IRELAND) ACTS (43 Vict. c. 4, and 43 & 44 Vict. c. 14).			
	To the Commissioners for the Reduction of the National Debt:			
	For Advances made by them - - -	1,271,600 - - -	- - -	1,271,600 - - -
	To the Commissioners of Public Works in Ireland:			
	For Advances repaid by them - - -	716,227 7 1	98,739 - 2	745,966 7 3
	For Interest of Advances - - -	140,833 15 5	5,900 0 7	147,943 10 -
	RAILWAYS OF IRELAND (IRELAND) ACT, 1882 (35 & 36 Vict. c. 47).			
	To the Commissioners for the Reduction of the National Debt:			
	For Loans under the Public Works Loan Act, 1880 (c. 6) - - -	60,000 - - -	- - -	60,000 - - -
	To the Commissioners of Public Works:			
	For repayment of Principal unpaid - - -	827 9 10	- - -	827 9 10
	To the Irish Land Commission Account:			
	For Transfer of Advances repaid under the 10th section:			
	Principal - - - - -	9,268 4 8	760 13 8	10,028 - 1
	Interest - - - - -	11,961 - 11	642 9 3	12,603 10 -
	Refund of unexpended balance - - -	8,800 - - -	- - -	8,800 - - -
	Carried forward - - - £.	82,887,344 17 -	697,596 5 10	83,584,940 6 11

of Church Temporalities in Ireland, from 26th July 1860 to 31st March 1900—continued.

Section of Principal Act and Ann of 1868 and 1881.	EXPENDITURE.	Payments, 26th July 1860 to 31st March 1880,	Payments, 1st April 1880 to 31st March 1886,	Gr.	
				TOTAL PAYMENTS Gross 26th July 1860 to 31st March 1880.	
	Brought forward - - -	£ 13,000,070 1 7	£ 384,020 5 3	£ 13,384,096	6 10
	ROYAL UNIVERSITY (IRELAND) ACT, 1851 (44 & 45 Vict. c. 62).				
	By Royal University of Ireland:				
	For canopy - - - - -	350,000 - - -	20,000 - - -	370,000	- - -
	RELIEF OF DISTRESS (IRELAND) ACTS (43 Vict. c. 4, and 43 & 44 Vict. c. 34).				
	By the Commissioners for the Reduction of the National Debt:				
	For Interest of Advances - - -	753,641 4 2	40,502 10 -	837,143	14 2
	By the Commissioners of Public Works in Ireland:				
	For Amount paid to them to be applied in making Advances and Grants - - -	1,269,332 13 7	- - - - -	1,269,332	13 7
	ARMED & ROPE (IRELAND) ACT, 1852 (45 & 46 Vict. c. 47).				
	By the Commissioners for the Reduction of the National Debt:				
	For Interest of Loans - - - -	470,398 12 6	20,190 9 3	530,588	14 11
	By the Irish Land Commission Account:				
	For Amount transferred to provide for Advances under the 10th Section - -	950,000 - - -	- - - - -	950,000	- - -
	By Tithe Rent-charges repaid:				
	For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Sect. 17) - -	3,702 15 4	- - - - -	3,702 15 4	
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1858 (46 & 47 Vict. c. 21), and POOR RELIEF (IRELAND) ACT, 1859 (49 Vict. c. 17).				
	By the Commissioners for the Reduction of the National Debt:				
	For Loans repaid - - - -	30,302 15 -	- - - -	30,302 15 -	
	For Interest of Loans - - - -	5,821 10 9	- - - -	5,821 10 9	
	By the Commissioners of Public Works:				
	For sum paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - -	30,302 15 -	- - - -	30,302 15 -	
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 Vict. c. 26).				
	By the Commissioners for the Reduction of the National Debt:				
	For Loans repaid - - - -	250,000 - - -	- - - -	250,000 - -	
	For Interest of Loans - - - -	40,174 5 3	- - - -	40,174 5 3	
	By the Commissioners of Public Works:				
	For sum to be applied as a Sea Fisheries Fund - - - - -	247,000 - - -	- - - -	247,000 - -	
	Cashed forward - - - £ 30,447,912 5 7		470,322 17 8	30,941,302 1 3	

## II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dy.

Section of Principal Act and Acts of 1893 and 1894.	R E C E I P T S.	Receipts, 22nd July 1893 to 31st March 1894.	Receipts, 3rd April 1894 to 31st March 1894.	Total Receipts from 9th July 1893 to 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	42,129,544 17 -	687,364 5 10	42,816,907 8 11
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (40 & 41 Vict. c. 24), and POOR RELIEF (IRELAND) ACT, 1886 (49 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as per capita - - -	50,862 15 -	- - -	50,862 15 -
—	To the Commissioners of Public Works:			
	For repayment of balance of Principal unpaid - - -	100 - - -	- - -	100 - - -
	SEA FISHERMEN (IREL. AND.) ACT, 1889 (40 & 41 Vict. c. 26).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as per capita - - -	250,000 - - -	- - -	250,000 - - -
	POOR RELIEF (IRELAND) ACT, 1886, PRICES AND ROADS COMMISSION (49 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as per capita (Sect. II.) - - -	30,000 - - -	- - -	30,000 - - -
11	To Miscellaneous Receipts - - -	138,946 3 6	102 0 6	139,048 12 -
—	To Property and Income Tax (Art 16 & 17 Vict. c. 34, & 5):			
	Schedules A. and C. - - -	216,005 7 7	7,833 14 -	223,838 1 7
	Schedule B. - - -	2,997 9 3	- - -	2,997 9 3
—	To Securities sold:			
	Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 34 & 36 Vict. c. 49) - - -	5,884 2 3	- - -	5,884 2 3
	Other Sales of Stock - - -	774,934 18 10	- - -	774,934 18 10
		£ 38,625,712 13 5	£ 38,625 0 4	£ 34,196,771 7 10

The Irish Land Commission,  
26 June 1900.

J. J. Stopford, Accountant.

of Church Temporalities in Ireland, from 28th July 1899 to 31st March 1900—continued.

Cr.

Section of Principal Act and Acts of 1896 and 1898.	EXPENDITURE	Payments, 28th July 1899 to 31st March 1900.		Payments, 1st April 1899 to 31st March 1900.		TOTAL PAYMENTS from 28th July 1899 to 31st March 1900.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward . . . . .	32,605,000	3 7	476,502	17 8	32,941,502	1 8
	POOR RELIEF (IRELAND) ACT, 1896; PLATE AND ROADS COMMISSION (40 Vict. c. 17). By the Commissioners for the Reduction of the National Debt:						
	For Loans repaid . . . . .	20,000	0 0	-	-	20,000	0 0
	For Interest of Loans . . . . .	3,850	2 8	-	-	3,850	2 8
	By the Commissioners of Public Works:						
	For sums paid to them on behalf of the Plates and Roads Commission (Sect. 10)	20,000	0 0	-	-	20,000	0 0
	SEED POTATOES SUPPLY ACT, 1890 (24 Vict. c. 1, ss. 3 and 5). By Commissioners of Public Works:						
	For Interest on Loans to Boards of Guardians . . . . .	16,491	17 4	24 19	0	16,516	16 4
	For Abatement on Cash Sales . . . . .	1,064	8 11	-	-	1,094	3 11
	PENALTY ON LAND (IRELAND) ACT, 1891 (54 & 55 Vict. c. 60, s. 30). By Congested Districts Board:						
	For Interest . . . . .	304,941	0 0	37,447	19 0	342,388	19 0
	For Deduction for Amnesty on Advances . . . . .	430 12 11		3,802	0 0	4,291	12 11
	SEED POTATOES SUPPLY ACT, 1895 (35 Vict. c. 23). By Commissioners of Public Works:						
	For Interest on Loans to Boards of Guardians . . . . .	3,405	10 0	34 3 9	0	3,440	17 5
	For Abatement on Cash Sales . . . . .	238 15 0		-	-	238 15 0	
	SEED POTATOES SUPPLY ACT, 1896 (62 Vict. c. 50). By Commissioners of Public Works:						
	For Interest on Loans to Boards of Guardians . . . . .	1,600	7 1	3,826	11 0	3,845	18 10
	For Abatement on Cash Sales . . . . .	574 1 2		52 14 8	0	526 15 7	
	By Local Government Board:						
	For Abatement on Cash Sales . . . . .	261 12 3		-	-	261 12 3	
	By Miscellaneous Payments . . . . .	50,500	42 0	105 9 0	0	50,605	42 0
29	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 60): Schedules A and C . . . . .	562,927	2 3	14,780	4 8	574,647	6 11
70	Schedule E . . . . .	5,967	9 3	-	-	5,967	9 3
	By Securities Purchased:						
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 34 & 35 Vict. c. 60, sive "Sales and Redemptions" . . . . .	56,670	2 1	7,071	11 0	103,747	13 0
	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts . . . . .	24,587	2 0	-	-	24,587	2 0
	By other purchases of Stock . . . . .	248,385	4 0	-	-	248,385	4 0
	Balances, viz.: On 31st March 1899 . . . . .	-	-	157,003	15 8	157,003	15 8
	On 31st March 1900 . . . . .	154,625	15 11	-	-	-	-
		£.	s. d.	£.	s. d.	£.	s. d.
	Guaranteed Land Stock . . . . .	-	-	7,071	11 0	-	-

R. E. Merleth,  
S. J. Lynch,  
Prof. S. W. Cook,  
Genl. Fitzgerald,  
M. H. O'Brien,

Irish Land Commissioners.

## III.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31ST MARCH 1900.

NATURE OF PROPERTY SOLD OR REDEEMED.	PURCHASE MONEY.						TOTAL Purchase Money.					
	Cash and Stock (Vide Account, pp. 5 and 10.)			Loans and Mortgages.								
	Annual Rent.											
	£.	s.	d.	£.	s.	d.	£.	s.	d.			
Tithe rent-charge	1,739	9	31,590	9	8	1,498	4	8	32,948	7	1	
Lands, &c.:												
Perpetuity rents	203	0	4	20,189	14	11	-	-	-	20,189	14	11
Rights to mines and quarries	-	-	-	-	-	-	15	10	-	-	15	10
Ecclesiastical residences and lands	-	-	-	-	-	-	110	15	11	-	110	15
Mortgage money, landed property	-	-	-	-	-	-	3,932	0	11	-	3,932	0
Mortgage money, converted leaseholds	-	-	-	-	-	-	3,900	19	11	-	3,900	19
Tithe annuities	-	-	-	-	-	-	25,579	-	9 <sup>b</sup>	-	25,579	-
Land annuities	-	-	-	-	-	-	5,136	7	9	-	5,136	7
	TOTALS			£.	£.	£.	1,428	4	8	87,592	0	1
	86,074	1	9									

(2.)—FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1900.

NATURE OF PROPERTY SOLD OR REDEEMED.	PURCHASE MONEY.						TOTAL Purchase Money.					
	Cash and Stock (Vide Account, p. 10.)			Loans and Mortgages.								
	Annual Rent.											
	£.	s.	d.	£.	s.	d.	£.	s.	d.			
Tithe rent-charge	250,910	2	0	833,732	11	5	4,440,726	7	4	5,298,458	18	1
Lands, &c.:												
Perpetuity rents	71,435	9	4	1,038,917	-	8 <sup>a</sup>	742,445	18	7	1,778,800	19	1
Renewable leaseholds, yearly and other tenures	104,281	4	6	1,225,923	19	1	1,143,588	16	11	3,208,807	9	1
Rights to mines and quarries	-	-	-	8,291	9	6	444	10	6	8,780	-	
Ecclesiastical residences and lands	-	-	-	698,619	9	7	181,446	16	0	884,205	6	
Conversion of renewable leaseholds into perpetuities	-	-	-	135,433	14	-	214,692	16	0	352,325	10	
Mortgage money, landed property	-	-	-	151,088	8	7	-	-	-	151,088	8	
Mortgage money, converted leaseholds	-	-	-	93,414	16	7	-	-	-	93,414	16	1
Tithe annuities	-	-	-	613,845	4	5	-	-	-	613,845	4	1
Land annuities	-	-	-	900,345	18	7	-	-	-	900,345	18	1
	TOTALS			£.	£.	£.	6,673,348	6	5	11,680,859	11	1
	5,007,209	5	5									

<sup>a</sup> Includes Guaranteed Land Stock, £,891L-11s. 8d.<sup>b</sup> Excludes £62L, Guarantee Deposit retained in estate of R. H. Shiret and allocated as part purchase money of a perpetuity rent.

## IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1900.

## TITLE RENT-CHARGE, RENTS, INTEREST, &amp;c.

TITLE OF ACCOUNT.	Amount due 1st April 1899.	Billed for Year ended 31st March 1900.	TOTAL.	Received within the Year.	Brought forward or Written off.	Amount due 31st March 1900.
Premises Church Revenue:						
Title rent-charge - - -	£ 174 14 6	161,902 3 9	190,135 18 1	148,305 3 6	* 28 1 7	40,832 13 -
Lands, perpetuity rents - -	23,593 3 -	53,044 13 9	76,637 16 9	40,215 6 1	† 453 8 5	34,939 3 5
Lands, renewable households and other tenures - -	544 17 2	4,000 2 3	4,000 19 5	1,288 18 7	‡ 20 0 6	3,217 17 2
Mortgages, landed property, interest - - -	1,394 9 8	7,263 6 3	8,677 14 6	7,263 5 6	- - -	1,394 9 2
Mortgages, converted house- holds, interest - - -	1,250 8 -	6,926 12 6	7,466 - 4	6,404 1 1	† 122 16 4	879 2 11
Saleable Church Revenue:						
Title annuities - - -	8,437 9 6	162,886 2 4	171,318 4 10	163,435 18 4	† 163 18 -	7,215 8 6
Land annuities - - -	18,092 18 7	35,124 2 5	50,780 - 10	32,162 10 4	* 31 16 9	19,530 18 9
<b>TOTALS</b> - - - £	<b>80,929 12 10</b>	<b>428,106 1 11</b>	<b>500,002 14 9</b>	<b>400,785 37 3</b>	<b>824 10 9</b>	<b>98,432 6 9</b>

	£. s. d.	£. s. d.
* Irrecoverable arrears - - -	{ 28 1 7 51 14 9	50 18 4
† Ejected and surrendered land in possession	{ 403 8 5 122 16 8 1,061 18 -	548 2 9
‡ Sold under Purchase Acts - - -	- 22 0 8	-
Absentment - - -	- 4 -	-
	<b>£ 804 10 9</b>	

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, title rent-charge, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1900.

(signed) *J. O'Donnell*,  
Superintendent, Church Property Department.

## V.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

The Ph.D. student has the right to receive his/her diploma in the form of an Activity of 25,000 lire. The right to receive the diploma is exercised at the Faculty of Philosophy (see Parliamentary Decree No. 108, 1989).

VI.—PRIVILEGE OF DISTRESS (IRELAND) ACTS, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14).

AN ACCOUNT OF THE ADVANCES MADE TO THE COMMISSIONERS OF PUBLIC WORKS, AND OF REPAYMENTS AND EXPENDITURE.

THE JOURNAL OF CLIMATE VOL. 17, NO. 10, OCTOBER 2004

[*fig. 1.*]—ACCOUNT of Money borrowed from the Commissioners for the Reduction of the NATIONAL DEBT, and transferred to the EASTERN LAND COMMISSIONERS' ACCOUNT, to meet the Expenditure under this ACT.

NO. 2.—ACCOUNT of MONEY advanced under Section 16 of the ACT, and repayable to the CHURCH TRUSTOR ALIAS FUND.

REPORT of the Commissioners and Auditor  
General upon the Accounts of the Irish Land  
Commission, in respect of Current Taxe-  
payments in Ireland, for the Year ended  
31 March 1890, together with the Account for  
the above Period, and that from 26 July  
1890 (the Date of the Irish Church Act) to  
31 March 1890.

(Presented pursuant to Act 1888 & 1890 Part c. 42, & 37.)

Ordered by the House of Commons, to be Printed,  
25 February 1891.  

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[Price 2½d.]